

2.A OASDI: Coverage, Financing, & Insured Status

Table 2.A1.—Type of covered employment and self-employment

Act	Coverage election or waiver if any	Category of worker
1935		All workers in commerce and industry (except railroads) under age 65 in the continental United States, Alaska, and Hawaii. (Covered after 1936.)
1939		Age restriction eliminated.
1946		Railroad and Social Security earnings combined to determine eligibility for and amount of survivor benefits.
1950		Regularly employed farm and domestic workers. Nonfarm self-employed (except members of professional groups). Federal civilian employees not under a Federal retirement system. U.S. citizens employed outside the United States by American employers. Workers in Puerto Rico and the Virgin Islands.
	Elective by employer	State and local government employees not under a State and local government retirement system. Termination permitted 2 years after giving notice if group has 5 years of coverage when notice is given.
	Elective by employer and employee	Employees (other than members of the clergy) of nonprofit organizations (upon election by employer, each current employee given a choice as to coverage; new employees are covered). Nonprofit organizations permitted to terminate coverage 2 years after giving notice, if the organization has 8 years of coverage when notice is given.
1951		Railroad workers with less than 10 years of service, for all benefits. (After October 1951, coverage retroactive to 1937.)
1954		Farm self-employed. Professional self-employed except lawyers, dentists, physicians, and members of other medical groups (taxable years ending after 1954). Additional regularly employed farm and domestic workers. Homeworkers.
	Elective by employer	U.S. citizens employed outside the United States by a foreign subsidiary of an American employer.
	Elective by employer and employee	State and local government employees (except fire fighters and police personnel) under a State or local government retirement system (coverage provided at State's option; a majority of the eligible employees must vote in favor). See above (elective by employer, 1950) for termination rule.
	Elective by individual	Members of the clergy and of religious orders not under a vow of poverty.
1956		Members of the uniformed services on active duty or on active duty for training. Remainder of professional self-employed except physicians (taxable years ending after 1955). Farm landlords who materially participate in farm operations.
	Elective by employer and employee	Fire fighters and police personnel in designated States. State and local government employees under a State or local government retirement system in designated States may be divided into two systems, one excluding employees not desiring coverage (new employees covered).
		U.S. citizens employed in United States by foreign governments or international organizations. Parents working for children (except domestic or casual labor). Workers in Guam and American Samoa.
		Interns. Self-employed physicians (taxable years ending on or after Dec. 31, 1965). Tips for employee tax only.
	Elective by individual	Members of certain religious sects may obtain exemptions from self-employed coverage (retroactive to 1951).
	Elective by employer and employee	Fire fighters under State and local government retirement system.
1967	Subject to waiver by individual	Members of the clergy and of religious orders not under a vow of poverty are covered automatically, but they can choose to be exempt on grounds of conscience or religious principles. Taxable years ending after 1967.
1972b	Elective by employer	Members of a religious order who are subject to a vow of poverty. Retroactivity allowed for 5 years but not earlier than Jan. 1, 1968.
1977	Elective by individual	Members of the clergy and of religious orders who filed an application for exemption from coverage may revoke the exemption if the revocation is filed before the due date of the individual's Federal income tax return for the first taxable year beginning after Dec. 20, 1977.
1982		Federal employees—Hospital Insurance (Part A) program only.
1983		Federal employees (except reemployed annuitants) hired on or after Jan. 1, 1984, including executive, legislative, and judicial branch employees and including those with previous periods of Federal service if the break in service lasted more than 365 days.
		Legislative branch employees hired before 1984 who were not participating in the Civil Service Retirement System on Dec. 31, 1983.

Table 2.A1.—Type of covered employment and self-employment —*Continued*

Act	Coverage election or waiver if any	Category of worker
1984	Elective by employer	Members of Congress, the President, the Vice-President, Federal judges, and most executive-level political appointees of the Federal Government.
		Employees of nonprofit organizations.
		U.S. residents employed outside the United States by American employers.
	Elective by employer or by employer and employee	U.S. residents employed outside the United States by a foreign affiliate of an American employer.
		Employees of nonprofit organizations placed under compulsory coverage; nonprofit organizations prohibited from terminating coverage of their employees on or after Mar. 31, 1983.
		States prohibited from terminating coverage of employees and permitted to reinstate coverage for a terminated group.
		Rehired Federal employees whose previous service was covered.
		Persons exercising reemployment rights to noncovered Federal employment retain exemption after a period (not limited to 365 or fewer days) of military or national guard service or work for an international organization.
		Generally, all legislative branch employees except those who were participating on Dec. 31, 1983, and are also currently participating in the Civil Service Retirement System or another Federal retirement system.
		Employees of nonprofit organizations who are also participating on a mandatory basis in the Civil Service Retirement System are treated like Federal employees for Social Security tax and coverage purposes. They are therefore not covered unless hired on or after Jan. 1, 1984, or reemployed after a break in service of more than 365 days.
		Elective by employer Churches or church-related organizations may elect irrevocably to have services performed by their employees excluded from covered employment. Their employees are then treated as self-employed for Social Security purposes.
1986	Elective by individual	Noncovered State and local government employees hired on or after Apr. 1, 1986—Hospital Insurance (Part A) program only.
1987		Members of the clergy and of religious orders who filed an application for exemption from coverage may revoke the exemption if the revocation is filed before the due date of the individual's Federal income tax return for the first taxable year beginning after Oct. 22, 1986.
1990		Members of uniformed services reserve components on inactive duty training. Irregularly employed farm workers (if employer's annual expenditures for farm labor at least \$2,500). Services performed in trade or business of spouse or by children aged 18 or older in trade or business of parent. Tips for employer Social Security tax.
1994b		State and local government employees (except students employed by the educational institution they attend) not under a State or local government retirement system.
		Threshold for coverage of domestic employees' earnings raised from \$50 per calendar quarter to \$1,000 in calendar year; amount subject to annual automatic adjustments. Domestic workers no longer covered for years in which they were under age 18, unless they are no longer in school and domestic employment is their principal occupation. Coverage of earnings of domestic workers on farms become subject to new annual threshold for domestic workers instead of annual threshold for agricultural employees.